

Pass-Through Entity Responsibilities Checklist

(A pass-through entity is a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program. This checklist outlines the pass-through entity's requirements as listed in the Uniform Grant Guidance.)

Section	Uniform Guidance Requirement	Completed Y/N
Subrecipient and Contractor Determinations (also see Subrecipient vs. Contractor Checklist)		
200.1/200.331	A determination has been made as to whether the non-federal entity receiving the funds is a subrecipient or contractor based on the definitions outlined in the Uniform Guidance.	
200.331 (a)	The subaward has been clearly identified to the subrecipient as a subaward and the subrecipient has been made aware they are to comply with the provisions outlined in the Uniform Guidance.	
Federal Award Information Required to be in Subaward (Pass-through entities are required to include this information in the subaward to the subrecipient)		
200.332 (a)(1)	Subrecipient name (must match registered name in DUNS)	
	Subrecipient's DUNS number/Unique Entity Identifier	
	Federal Award Identification Number (FAIN)	
	Federal Award Date	
	Subaward period of performance start and end date	
	Subaward budget period start and end date	
	Amount of federal funds obligated by this action	
	Total amount of federal funds obligated to the subrecipient	
	Total amount of the federal award committed to subrecipient	
	Federal award project description, as required to be responded to the Federal Funded Accountability and Transparency Act (FFATA)	
	Name of federal awarding agency, pass through entity, and contact information for awarding official of pass-through entity.	
	Assistance Listings (CFDA) number and title (For Coronavirus State and Local Fiscal Recovery Fund, CFDA is 21.027)	
	Whether or not the award is R&D	
	Indirect cost rate for the federal award (including if de minimis rate is charged) per 2 CRF 200.414	
Federal Requirements Needed in Subawards (Requirements and terms to be placed in subawards by the pass-through entity.)		
200.332 (a)(2)	The subaward includes all requirements imposed by pass-through entity so that the Federal award is used in accordance with Federal statutes, regulations and terms and conditions of the Federal award.	
200.332 (a)(3)	The subaward includes any additional requirements including identification of any required financial and performance reports	
200.332 (a)(4)	A negotiated indirect cost rate between the subrecipient and the federal government. If no such rate exists, a rate negotiated between the pass through entity and the subrecipient or the De minimis rate of 10%.	
200.332 (a)(5)	The subaward includes a requirement that the subrecipient provide	

	access to its records and financial statements.	
200.332 (a)(6)	The subaward includes appropriate terms and conditions regarding the closeout of the subaward.	
200.332 (b)	<p>The subrecipient's risk of non-compliance with federal statutes, regulations, and terms and conditions of the subaward has been evaluated and the following risk factors have been considered:</p> <ul style="list-style-type: none"> • The subrecipient's prior experience with the same or similar awards. • The results of previous audits. • Whether or not the subrecipient receives a Single Audit in accordance with subpart F of the Uniform Guidance • If the subrecipient has had a change in personnel or major change in systems. • The extent and results of Federal awarding agency monitoring. 	
200.332 (c)	Consider imposing specific subaward conditions on a subrecipient if appropriate as described in section 200.208 (Specific Conditions)	
Monitoring of Subrecipient by Pass-Through Entity		
200.332 (d)	Activities of the subrecipient are monitored to ensure the subaward is used for authorized purposes, is in compliance with Federal regulations, and the terms and conditions of the award.	
200.332 (d)(1)	Financial and programmatic reports are being reviewed.	
200.332 (d)(2)	It has been ensured that the subrecipient is taking timely and appropriate actions on deficiencies pertaining to the award.	
200.332 (d)(3)	Management decisions are issued for audit findings pertaining to the Federal award.	
200.332 (d)(4)	Resolve audit findings specifically related to the subaward.	
Monitoring Tools for Pass-Through Entities to Use with Subrecipients		
200.332 (e)	Based on the risk assessment, additional monitoring tools may be useful to ensure proper accountability and compliance with program requirements and achievement of performance goals.	
200.332 (e)(1)	Consideration has been given to provide subrecipients with training and technical assistance on program related matters.	
200.332 (e)(2)	On-site reviews have been performed of the subrecipient's program operations.	
200.332 (e)(3)	Arrangements have been made for agreed upon procedures engagements as described in section 200.425 (Audit Services).	
Additional Monitoring Requirements (audits, on-site reviews)		
200.332 (f)	Verify every subrecipient is audited as required by subpart F when it is expected that Federal awards expended during the fiscal year either	

	equaled or exceeded the \$750,000 threshold as set forth in section 200.501 (Audit Requirements).	
200.332 (g)	Consider whether results of audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to records.	
200.332 (h)	Consider taking enforcement action against non-compliant subrecipients as described in section 200.339.	

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